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PART I

Punjab Government Notifications and Orders

GOVERNMENT OF PUNJAB

DEPARTMENT OF TRANSPORT

(TRANSPORT-II BRANCH)

NOTIFICATION

The 14th June, 2025

No.3/1/2022-2T2/ 847.- In supersession to the previous notification No.3/1/2022-2T2/101 dated 24.01.2023 and Notification No. 3/1/2022-2T2/570 dated 14.05.2024 while exercising the power conferred by sub Section of section 3 of the Section 13 of the Punjab Motor Vehicles Taxation Act, 1924 (as amended from time to time) and rule 51A (amended from time to time) of the Central Motor Vehicle Rule, 1989 and all other powers enabling him in this behalf, the Governor of Punjab is pleased to specify the rate of concession in case the vehicle is registered against submission of "Certificate of Deposit" issued by the Registered Vehicle Scrapping Facility in the State of Punjab to the owner of a vehicle when he/ she deposits the vehicle with the Registered Vehicle Scrapping Facility for Scrapping, as under:-

- (a) **25% in case of Non-Transport Vehicles/ personalized Vehicle (except mentioned at (c))**
- (b) **15% in case of transport vehicles (except mentioned at (c)), and;**
- (c) **50%, against such certificate for all transport and non-transport vehicles which are manufactured as per Mass Emission Standards Bharat Stage I (BS-I) norms and earlier Mass Emission Standard norms and all medium and heavy goods motor vehicles and all medium and heavy passenger motor vehicles which are manufactured as per Mass Emission Standards Bharat Stage II (BS-II) norms:"**

Provided that this concession shall be available upto eight years, in case of transport vehicles, and upto fifteen years, in case of non-transport vehicle.

Provided that Motor Vehicle Tax concession shall be Maximum up to Rs. 5000/-, in case of personalized two wheeler vehicles, and maximum up to Rs. 75,000/-, in case of personalized four wheeler vehicles,

Provided further that this concession shall be applicable at the time of first registration only and validity of One Time Tax paid shall be according to the Punjab Motor Vehicle Taxation Act, 1924 (As amended) and rules made thereunder.

(d) **Explanation: 1.** For the purpose of this rule, these periods shall be reckoned from the date of first registration in all aforementioned cases.

(e) **Explanation: 2** For the purpose of this rule, the expression Certificate of Deposit shall have the same meaning as assigned to it in clause (c) of sub rule (1) of rule 3 Motor Vehicles (Registration and Functions of Vehicle Scrapping Facility) Rules, 2021.

The abovementioned concession shall be admissible only in case the vehicle registered is of same category and class as has been scrapped by the owner of the vehicle meaning thereby the concession on registration of non-transport vehicle shall be given on scrap of non-transport vehicle and concession on registration of transport vehicle shall be given on scrap of transport vehicle only provided the vehicle is of same class.

Example:

- (i) If a certificate of deposit is obtained for a two-wheeler then in that case concession may be granted for the purchase of a two-wheeler only.
- (ii) If a certificate of deposit is obtained for the motor car then in that case concession may be granted for the purchase of the motor car only.
- (iii) If a certificate of deposit is obtained for the maxi cab then in that case concession may be granted for the purchase of the maxi cab only.
- (iv) If a certificate of deposit is obtained for MGV (Medium Goods Vehicle) then in that case concession may be granted for the purchase of MGV (Medium Goods Vehicle) only.

This notification will come into force w.e.f 01.07.2025

Chandigarh
The 14th June, 2025

VARUN ROOJAM, IAS

Secretary to Government of Punjab
Department of Transport